

II

100TH CONGRESS  
1ST SESSION

# S. 376

To amend the Tax Reform Act of 1986 to restore the full deductibility of IRA contributions.

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## IN THE SENATE OF THE UNITED STATES

JANUARY 22, 1987

Mr. ROTH introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Tax Reform Act of 1986 to restore the full deductibility of IRA contributions.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. RESTORATION OF FULL DEDUCTIBILITY OF IRA**  
4 **CONTRIBUTIONS.**

5 (a) **IN GENERAL.**—Section 1101 and 1102 of the Tax  
6 Reform Act of 1986 are hereby repealed.

7 (b) **APPLICATION OF INTERNAL REVENUE CODE OF**  
8 **1986.**—The Internal Revenue Code of 1986 shall be applied  
9 and administered as if such sections 1101 and 1102 (and the  
10 amendments made by such sections) had not been enacted.

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